

For your records only. Do not send to the Indiana Department of Revenue.				
Month	Amount of Tax Due	Amount of Tax Paid	Date Paid	Check Number
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				

**2005** (8-04)

**Sales Tax Vouchers and/or Electronic Funds Transfer Credit Recap**  
**Instructions for completing Form ST-103**

**Filing Status**  
**All**

- 1. Total Sales** — Enter the total sales from activities for the period specified on the form. Do not include any other periods of sales activities. Sales activities include retail, wholesale, manufacturing, and out-of-state sales. The figure entered on this line **cannot** include sales tax.
- 2. Exemptions/Deductions** — Enter the total amount of exemptions and/or deductions for the period.
- 3. Taxable Sales** — Subtract Line 2 from Line 1.
- 4. Total Tax Due** — Multiply Line 3 by 6% (.06) to compute the sales tax due.
- 5. Discount (Collection Allowance)** — Use this line **only** if your voucher is postmarked **or** your EFT payments were made on or before the due date. The discount is available only when the payment is remitted timely. To compute the discount multiply Line 4 by .83% (.0083). **Utilities are not eligible for the discount.**
- 6. Use Tax Due** — Use tax is due on any purchase(s) where no sales tax was paid and the property was not held for resale or for another exempt purpose. If an item is (a) removed from inventory for personal use, (b) used as a giveaway, or (c) used as a display model or promotional item not for sale, and no sales tax was paid when purchased, then use tax is due. Multiply your cost by 6% (.06).
- 7. Interest Due** — Payments made after the due date are subject to interest. Interest is computed from the tax due date to the date payment is made. Interest must be computed on the total of Line 4 plus Line 6. Do not compute interest on any late payment penalty entered on Line 8. **If you make a late payment by EFT, do not calculate and enter interest due on this line.** An assessment notice for late payment interest and penalty due will be issued automatically.
- 8. Penalty Due** — Payments made after the due date are also subject to a 10% penalty. The penalty must be computed by multiplying 10% (.10) times the total of Line 4 plus Line 6, or \$5.00, whichever is greater. Do not compute penalty on the interest amount due entered on Line 7. **If you make a late payment by EFT, do not calculate and enter penalty on this line.** An assessment notice for late payment interest and penalty will be issued automatically. **EFT taxpayers do not use Line 7 or Line 8 to compute penalty and interest.**
- 9. Payment Previously Made (EFT)** — Enter the total amount paid by EFT for all months within the quarter. If you are mailing this recap before you have initiated the final EFT payment for the quarter, you should claim the EFT payment you will be initiating on this line. Only enter EFT credits you are claiming for sales tax. **Do not claim tire fee amounts on this line. The tire fee amount must be claimed on Form TF-103. Do not enter the final EFT payment for the quarter on Line 10.**
- 10. Amount Due** — Add Lines 4, 6, 7, and 8 and subtract Lines 5 and 9. Pay this amount. Do not send cash.

EFT taxpayers must remit payments on or before the due date specified by the department-assigned filing frequency.  
 Although the EFT recap is filed quarterly, the payments may be due monthly by the 20th or 30th depending on the filing frequency.  
 If you begin paying by EFT in the middle of a quarter, only include the months paid by EFT on the recap.



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